

SUPERVISING AUDIT-APPRAISER

DEFINITION:

Under general direction, to supervise Audit-Appraisers auditing accounts of business firms to determine proper values of assessable personal property, and to perform related work.

DISTINGUISHING CHARACTERISTICS:

The Supervising Auditor Appraiser is a first-line supervisor with responsibility over a single function in the Business Division of the Assessor Department. It is distinguished from the next higher class, Assessor Division Chief I, in that the latter has supervisory responsibility over several specialized functions. The next lower class, Audit-Appraiser Specialist, is a lead-worker class that performs the most difficult and complex audits of major scientific, computerized corporations, or nation-wide conglomerates to determine proper value of assessable property.

EXAMPLES OF DUTIES:

Assigns, directs, reviews and evaluates work of the auditing staff; formulates auditing procedures; supervises and/or performs audits with complex accounting systems; determines the assessability of taxable property based on the findings of the audits; confers with taxpayers and accountants regarding the audits of their accounts; may represent the Assessor before the Assessment Appeals Board; coordinates work with other counties in the cooperative auditing program; writes reports.

MINIMUM QUALIFICATIONS:

Thorough Knowledge of:

- Principles and methods of auditing and appraising personal and business properties.
- Accounting systems used in small and large industrial and commercial corporations, partnerships and sole proprietorship.
- MIS systems concept for unsecured roll.
- Assessment policies and procedures of a California County Assessor's office, State Board of Equalization, Revenue and Taxation Code and those resulting from Key Court decisions related to personal property.

General Knowledge of:

- General Management System in principle and in practice.
- Applying audit techniques, including the use of EDP systems for unsecured roll.
- Valuing personal properties of major commercial and industrial firms.
- Oral and written communications.

Skills and Abilities to:

- Direct and effectively coordinate the work of subordinates.

- Apply audit techniques, including the use of EDP systems for unsecured roll.
- Value personal properties of major commercial and industrial firms.
- Communicate effectively both orally and in written form.
- Establish and maintain public relations.

EDUCATION/EXPERIENCE:

Education, training and experience, which demonstrate possession of the knowledge and skills, listed above. Examples of education/training/experience combinations are:

1. A CPA certificate, AND, one (1) year experience at the level of Audit Appraiser III in the County San Diego Assessor's office; OR,
2. A bachelor's degree from an accredited college or university in accounting, in business administration, economics, real estate or a closely related field, that included course work in elementary accounting, intermediate accounting, advanced accounting, cost accounting, business law, and auditing; AND,
3. One (1) year substantial experience at the level of an Audit Appraiser Specialist in San Diego County Assessor's office; OR,
4. Two (2) years substantial experience at the level of Audit Appraiser III in San Diego County Assessor's office, one (1) year of which included lead worker responsibility.

SPECIAL NOTES, LICENSES OR REQUIREMENTS:

License:

A valid California driver's license is required by time of appointment or the ability to arrange transportation for field travel.

Certificate:

Possession of a permanent Appraiser's Certificate from State Board of Equalization, within twelve (12) months from the date of appointment, which must be maintained throughout employment in these classes.

Probationary Period:

Incumbents appointed to permanent positions in this class shall serve a probationary period of twelve months. (Civil Service Rule 4.2.5).